



Activity Review

North Carolina State Board of Certified Public Accountant Examiners

1101 Oberlin Road, Suite 104 • PO Box 12827 • Raleigh, NC 27605 • (919) 733-4222 • No. 12-2004

Are You Practicing Through an Unregistered Firm?

Although more than 50 percent of the CPAs licensed in North Carolina work in business, industry, government, and education, many of these individuals also provide or offer to provide accounting services to the public that would require an individual to register as a CPA firm with the Board.

Even though your accounting practice may be part-time and you operate it out of your home, if you use the CPA title in or with your business name or if you offer to provide or provide attest services, you must register with the Board as a CPA firm pursuant to 21 NCAC 8N .0302.

The Board considers audits, reviews of financial statements, examina-

tions of prospective financial statements, compilations of financial statements, agreed-upon procedures of prospective financial statements, examinations of written assertions, and agreed-upon procedures of written assertions to be attest services.

An individual can register with the Board as an individual practitioner, partnership, professional corporation, professional limited liability company, or registered limited liability partnership.

Information about registering your CPA firm with the Board, as well as the forms necessary for registering your firm with the Board, is available from the

Board's web site, www.cpbboard.state.nc.us.

In addition to registering your firm with the Board, if you provide attest services you must enroll in the peer review program administered by the NCACPA or AICPA pursuant to 21 NCAC 8M.

If you have questions regarding the registration of your CPA firm, please contact Jodi Nelson by telephone at (919) 733-1423 or by e-mail at jodisnelson@bellsouth.net or you may contact Buck Winslow by telephone at (919) 733-1421 or by e-mail at buckwins@bellsouth.net.

Exam Issues, Part V

The testing portion of the third window of the Uniform CPA Exam is over and during the month of December, the Exam is in refresh mode.

While the Exam is in refresh mode, candidates may apply to take sections of the Exam and, if they have received a Notice to Schedule, may schedule appointments for the next testing window, however, candidates cannot sit for the Exam.

To reduce the software-related problems you may have with the Exam, please review the following questions and answers:

Do I need special computer training or skills to take the Exam?

You are assumed to possess basic computer skills, including the use of a mouse and keyboard. In addition, you are expected to know how to use common spreadsheet and word processing functions, including writing formulae for spreadsheets.

It is important that you know that the word processor and spreadsheet applications in the Exam are not identical to Word™ or Excel™.

You must also have the ability to use a four-function calculator or a spreadsheet to perform standard

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December Deadlines

As a reminder, December 31, 2004, is the deadline for submitting 2005 CPA firm renewal and peer review compliance information to the Board.

December 31, 2004, is also the deadline for licensees to complete the annual 40-hour CPE requirement.

www.cpbboard.state.nc.us

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Consent Judgment

**NORTH CAROLINA
WAKE COUNTY
IN THE GENERAL COURT OF
JUSTICE
SUPERIOR COURT DIVISION
04 CVS 8013
NORTH CAROLINA STATE
BOARD OF CERTIFIED PUBLIC
ACCOUNTANT EXAMINERS
PLAINTIFF**

v.

**BRUCE A. RAINS
DEFENDANT**

CONSENT JUDGMENT

IT APPEARING to the Court that the Defendant has been properly served with process in this action, that he has submitted to the jurisdiction of this Court; and it further appearing that the parties have consented to the signing and entry of this Judgment; the Court makes the following:

FINDINGS OF FACT

1. Plaintiff, the North Carolina State Board of Certified Public Accountant Examiners ("CPA Board") an independent agency of the State of North Carolina, is organized under the provisions of Chapter 93 of the General Statutes of North Carolina and is charged with such duties and exercises such powers as are provided therein.
2. The Defendant, Bruce A. Rains, is a citizen and resident of New Hanover County, NC.
3. Chapter 93 of the North Carolina General Statutes creates the CPA Board in order to, among other things, regulate the use of the title "Certified Public Accountant" in North Carolina. This action is brought under the provisions of G.S. § 93-3, 93-6, and 93-12(16).
4. G.S. § 93-1(a)(3) defines "Certified Public Accountant" as a person who holds a certificate as a certified public accountant issued to him under the provisions of this Chapter.
5. Defendant does not now, nor has he ever held a license as a Certified Public Accountant in North Carolina.
6. Defendant was licensed as a Certified Public Accountant in Georgia prior to June 17, 1996.
7. On June 17, 1996, Defendant voluntarily surrendered his CPA license with the Georgia State Board of Accountancy in order to dispose of disciplinary proceedings pending regarding his licensure.
8. The current status of Defendant's license in Georgia is revoked.
9. On February 3, 2000, Defendant signed a Cease and Desist Order with the CPA Board, wherein the Defendant agreed to immediately cease and desist the use of the designation "CPA" and identify himself and his firm only as accountant and accounting firm.
10. The Cease and Desist Order specifically referenced that Defendant had allowed his name to appear on letterhead, business cards, and business checks, which identified him as a "CPA" when, in fact, neither he nor his firm were licensed as such.
11. On July 28, 2003, Defendant mailed a solicitation to Robert E. Thompson, Jr., of Wilmington, including a solicitation and résumé.
12. The solicitation included a flyer for Bruce A. Rains, MBA, CPA, stating that, "We are a full service CPA firm."
13. The solicitation also included a résumé for "Bruce A. Rains, MBA, CPA."
14. The résumé referenced in paragraph 13 above states that Defendant has experience as "owner and operator of a CPA firm since 1986 both in Atlanta, GA and Wilmington, NC."
15. Defendant is listed as a registered agent for several North Carolina Corporations.
16. In the filings with the Secretary of State Corporations division, Defendant is listed as follows:
 - a. Do It All Construction, formed 2/1/2003 lists the registered agent as Bruce A. Rains, MBA, CPA;
 - b. Trendora Capital Investments, Inc., formed 1/17/2003 lists the registered agent as Bruce A. Rains, MBA, CPA;
 - c. The Old Goat's Shop, Inc., formed 8/30/2002 lists the registered agent as Bruce A. Rains, MBA, CPA;
 - d. Cook Hamilton Enterprises, Inc., formed 11/15/2001 lists the registered agent as Bruce A. Rains, MBA, CPA;
 - e. Carolina Patio Rooms, Inc. formed 8/30/2001 lists the registered agent as Bruce A. Rains, CPA;
 - f. Sherwood Consulting Group, Inc., formed 8/7/1998 lists the registered agent as Bruce A. Rains, MBA, CPA;
 - g. Coral Investments, Inc. formed 10/22/1997 lists the registered agent as Bruce A. Rains, CPA;
17. At the time that each of the corporations listed in paragraph 16 were formed, Defendant was not licensed as a CPA in either Georgia or North Carolina.
18. At the time that each of the corporations listed in paragraph 16 were formed, Defendant was not licensed as a CPA anywhere in the United States.
19. Cook Hamilton Enterprises filed an annual report with the Secretary of State on August 29, 2003.
20. Defendant is listed on that annual report as Bruce A. Rains, MBA/CPA.
21. Defendant signed the annual report filed in 2003 although he was not, in fact, a CPA.
22. Defendant is also the registered agent for Langley Plumbing, Inc.
23. Langley Plumbing, Inc. filed an annual report with the Secretary of State on July 7, 2003.
24. Defendant is listed as Bruce A. Rains, MBA, CPA on that annual report and Defendant signed his name beneath that title, although he was not, in fact, a CPA.
25. Defendant practiced business at 5529 Eastwood Service Lane, Wilmington, NC 28405.
26. The Defendant continued to use the CPA title by listing "Bruce Rains, MBA, CPA" on the sign outside the office building at 5529 Eastwood Service Lane.
27. The Defendant has continued to use the CPA title by advertising "Bruce Rains, MBA, CPA" as a sponsor in the Cape Fear Christmas House newsletter of July 2002.

BASED UPON THE FOREGOING Findings of Facts, the Court makes the following:

CONCLUSIONS OF LAW

1. Chapter 93 of the North Carolina General Statutes creates the Board to, among other things, safeguard life, health, and property, and to regulate the use of the title "Certified Public Accountant" in North Carolina. This action is brought under the provisions of G.S. § 93-3, 93-4, 93-5, 93-6, 93-8 and 93-12(16).

2. This Court has jurisdiction and venue over the parties and this matter.

3. G.S. §93-3 prohibits the unauthorized use of the title "certified public accountant" by an individual as follows:

It shall be unlawful for any person who has not received a certificate of qualification admitting him to practice as a certified public accountant to assume or use such a title, or to use any words, letters, abbreviations, symbols or other means of identification to indicate that the person using same has been admitted to practice as a certified public accountant.

4. G.S. §93-4 prohibits the unauthorized use of the title "certified public accountant" by a firm as follows:

It shall be unlawful for any firm, copartnership, or association to assume or use the title of certified public accountant, or to use any words, letters, abbreviations, symbols or other means of identification to indicate that the members of such firm, copartnership or association have been admitted to practice as certified public accountants, unless each of the members of such firm, copartnership or association first shall have received a certificate of qualification from the State Board of Certified Public Accountant Examiners admitting him to practice as a certified public accountant....

5. G.S. §93-5 prohibits the unauthorized use of the title "certified public accountant" by a corporation as follows:

It shall be unlawful for any corporation to assume or use the title of certified public accountant, or to use any words, letters, abbreviations, symbols or other means of identification to indicate that such corporation has received a certificate of qualification from the State Board of Certified Public Accountant Examiners admitting it to practice as a certified public accountant.

6. G.S. §93-6 provides that it is unlawful for any person to engage in the public practice of accountancy in this State who is not a holder of a certificate as a certified public accountant issued by the CPA Board, unless such person uses the term "accountant" and only the term accountant in connection with his name on all reports, letters of transmittal, or advice, and on all stationery and documents used in connection with his services as an accountant, and refrains from the use in any manner of any other title or designation in such practice.

7. G.S. §93-8 provides that it is unlawful for any certified public accountant to engage in the public practice of accountancy in this State through any corporate form, except as provided in General Statutes Chapter 55B.

8. Pursuant to G.S. §93-12(16), the CPA Board has the following powers and duties:

To apply to the courts, in its own name, for injunctive relief to prevent violations of this Chapter or violations of any rules adopted pursuant to this Chapter. Any court may grant injunctive relief regardless of whether criminal prosecution or any other action is instituted as a result of the violation. A single violation is sufficient to invoke injunctive relief under this subdivision.

IT IS THEREFORE ORDERED that the Defendant ought to be and they are hereby permanently enjoined from:

1. Using the term "certified public accountant" or using any words, letters, abbreviations, symbols or other means of identification to indicate that he has

been admitted to practice as a certified public accountant, until such time, if any, as the CPA Board may issue to Defendant a certificate under the provisions of Chapter 93 of the North Carolina General Statutes. This order shall not prohibit the Defendant holding himself out as an "accountant" as that term is defined in G.S. §93-1(a)(1) and from obtaining a privilege license as required by G.S. §105-41 to practice as an "accountant" and only an "accountant." Consistent with this provision, Bruce A. Rains shall immediately:

a. Destroy or erase any signs, papers, documents, audio or video tapes and any and all other tangible items by which he identifies himself as a Certified Public Accountant and or his firm as a CPA firm;

b. Provide the Board with a complete list of the names, addresses and telephone numbers of all present and former clients of the Defendant and Defendant's firm. Defendant shall send a letter, approved in advance by the CPA Board, to all such clients, informing them that the Defendant Bruce A. Rains is not licensed as a Certified Public Accountant, that Defendant's firm is not a CPA firm and that neither he nor his firm is permitted to use the designation "Certified Public Accountant" or "CPA;"

c. Provide proof to the Board that he notified all telephone companies which publish a directory listing Defendant and/or his firm as a CPA or Certified Public Accountant to disconnect and discontinue, without rollover to a new telephone number, any telephone number under which either Defendant or Defendant's firm is listed as a CPA or Certified Public Accountant;

d. Disconnect and discontinue any telephone, cellular telephone, facsimile number, e-mail address, or website used by Defendant which identified Defendant as a CPA or Certified Public Accountant;

e. Provide proof to the CPA Board that he gave written notice to the North Caro-

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lina Secretary of State that Bruce A. Rains is not a licensed Certified Public Accountant and that any references to, or listings of, him and/or his firm as a CPA, Certified Public Accountant should be removed, with a copy of such notice provided to the CPA Board;

f. Place a one-half (½) page notice in the Wilmington Star newspaper containing notice of the unauthorized use of the CPA title with apology and provide a copy of the same to the CPA Board as published; and

g. Concurrent with the execution of this Consent Judgment tender payment of \$2,140.57 to the CPA Board for costs incurred in this action.

2. The Superior Court of Wake County, North Carolina shall retain jurisdiction for and limited to the purposes of enforcing this Consent Judgment, and the defendant shall therefore submit to the jurisdiction of this Court if future issues of compliance with this Consent Judgment arise.

3. Any violation of this Judgment shall be deemed contempt of court and shall be punishable by both the civil and criminal contempt powers of this Court upon proper showing.

4. In the event that Defendant violates this Consent Judgment, then the CPA Board may avail itself to all remedies provided by law or equity. In the event of a motion to enforce this Consent Judgment, and the CPA Board being the prevailing party, the CPA Board shall be entitled to an award for court costs and attorney fees as awarded by the Court. Entered into this 21st day of October, 2004.

Howard E. Manning
Presiding Judge

WE CONSENT:

BRUCE A. RAINS

NORTH CAROLINA STATE
BOARD OF CERTIFIED PUBLIC
ACCOUNTANT EXAMINERS

Moved? Changed Jobs?

Pursuant to 21 NCAC 8J .0107, all North Carolina CPAs and CPA firms must notify the Board, in writing, within 30 days of any change of address or business location.

For your convenience, a "Notice of Address Change" form is printed on the back cover of the *Activity Review*

and is available on the Board's web site, www.cpaboard.state.nc.us.

Address changes may be mailed, faxed, or e-mailed to the Board.

Please fax your address changes to the Board at (919) 733-4209. Please e-mail your address changes to cpareceptionist@bellsouth.net.

Reclassifications

Reinstatement

11/22/04	Toni Dedmond Dean	#13817
11/22/04	Angela Addis Swartz	#19811
11/22/04	Tami Lynn Yoshimoto	#30632

Reissuance

11/22/04	James Bailey Jordan	#16877
11/22/04	Yukon Micheal Tomisato	#24188

Inactive

"Inactive," when used to refer to the status of a person, describes one who has requested inactive status and been approved by the Board and who does not use the title "certified public accountant" nor does he or she allow anyone to refer to him or her as a "certified public accountant" and neither he or she nor anyone else refers to him or her in any representation as described in 21 NCAC 8A .0308(b) [21 NCAC 8A .0301(b)(23)].

09/27/04	William Byron Tatum	Franklinton, NC
09/29/04	Frederick Watson Green	Wilkesboro, NC
10/06/04	Thomas Coke Turner	Charlotte, NC
10/07/04	David Brian Rea	Clemmons, NC
10/11/04	Christy Petros Shea	Charlotte, NC
10/18/04	Gail Patterson Kuczkowski	Charlotte, NC
10/18/04	Kristin Michelle Melvin	Lewisville, NC
10/21/04	Dale Martin Brown	Lewisville, NC
10/25/04	Erin Elizabeth May Hartman	Greensboro, NC
10/25/04	Marjo Hannele Tinsley	Longmont, CO
10/27/04	Greg Robbins	Winston-Salem, NC
11/02/04	Dale Kindley Miller	Raleigh, NC
11/04/04	Elizabeth Stromire	Germantown, TN
11/09/04	Bobby Cundiff Nance	Winston-Salem, NC
11/09/04	Deanna Travis Moody	Newton, NC
11/09/04	Kevin Carl Odiorne	Marietta, GA
11/09/04	Sandra Stephens Russ	New Bern, NC
11/10/04	Vincent Jay Livengood	Matthews, NC
11/10/04	John Duane Lynch	Charlotte, NC
11/15/04	Johnny Crider	Lewisville, NC
11/15/04	Christine Maly Lane	Spring, TX
11/22/04	Mark Anthony Joyner	Holly Springs, NC
11/22/04	Jolie Michele Taylor	Cary, NC

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financial calculations by entering numbers on the on-line calculator using the keyboard or the keypad with the NumLock feature turned on.

Many of the question types used in the simulations portion of the Exam are based on familiar computer interface controls and features (*e.g.* text entry, mouse clicks, highlighting, copy/paste, and search).

A tutorial to familiarize students and CPA candidates with the functionality and types of questions and responses used in Exam is available at no cost at www.cpa-exam.org.

The tutorial does not cover actual Exam content and while the sample tests provide answers to the sample questions, neither tool is a replacement for practice materials.

All candidates are strongly encouraged to review the Exam tutorial and sample tests at www.cpa-exam.org.

The tutorial explains the design and operation of the Exam and reviews the types of questions and responses used in the Exam.

Pay special attention to the software features that are unique to the Exam, especially in the Authoritative Literature section:

- **History Button**- use this to find the last page visited--a "Back" button is not available. By clicking on History, candidates will be able to obtain a list of up to 20 last page visits, in reverse order.
- **Copy/Paste** - In the Authoritative Literature part of the exam, a candidate can highlight and copy/paste only blocks of text, not separate lines or words, at a time. Only the copy/paste icon in the Authoritative Literature window will copy/paste highlighted text. Do not use the icon in the main toolbar.

In the tutorial, find specific copy and paste tips as follows:

- For AUDIT simulation instructions, refer to Review Letter Item Type;
- For FAR simulation instructions, refer to Accounting and Reporting Item Type;

- For REG simulation instructions, refer to Tax Citation Item Type.

- **Search**- you must scroll down to view all topics returned by a search; if you spell words incorrectly, you will not receive any search results.

- **Calculator**- you will be able to enter numbers on the on-line calculator using the keyboard or the keypad with the NumLock feature turned on. Be sure you understand how to move the calculator on the screen.

Sample tests that contain a few sample multiple-choice questions and a sample simulation for each applicable section (BEC currently does not contain simulations) are also available at www.cpa-exam.org. Answers are given at the end of each sample test.

Neither the tutorial nor the sample tests are available at the test centers, so candidates should review them prior to taking the Exam.

Do I need to know Excel™ or Word™ or any other particular computer programs?

Basic computer skills, including the use of a mouse and keyboard, are required. You are expected to know how to use common spreadsheet and word processing functions, including writing formulae for spreadsheets and typing short paragraphs.

You must also have the ability to use a four-function calculator or a spreadsheet to perform standard financial calculations.

The simulations use both a word processor and a spreadsheet application, but not Excel™ or Word™ specifically. Review the Exam tutorial to understand how to use the applications.

During the Exam, can I complete the simulations first and then complete the multiple-choice questions?

Each Exam section is organized into testlets (either a group of multiple-choice questions or a simulation) and you will receive the multiple-choice testlets first, one testlet at a time.

You must complete the multiple-choice testlets in the order given before you get the simulations, which are also given one at a time.

Can I go back and review questions or change my answers during the Exam?

You may review and change any answers within each testlet. However, once you have exited a testlet or simulation, you will not be able to go back to retrieve, review, or change any of your answers to any of the questions.

Do the multiple-choice questions follow the same order as the content specification outlines?

Although each Exam covers material from the content specification outlines (CSOs), the questions in each testlet are delivered randomly and do not follow the CSO order. This is a change from the paper-based Exam.

When completing the research portion of the Regulation simulations, how do I enter the requested tax code section and subsection information?

In the simulations, you are asked to research a technical tax question using the Internal Revenue Code. The Internal Revenue Code uses the following organizational hierarchy: Section, Subsection, Paragraph, Subparagraph, Clause, and Subclause.

Example 1: 280A(d)(3)(C)(ii)(II) = Section 280A, Subsection (d), Paragraph (3), Subparagraph (C), Clause (ii), Subclause (II)

Example 2: 501(h)(5)(B) = Section 501, Subsection (h), Paragraph (5), Subparagraph (B)

Note that the Section level may contain all numbers or a combination of numbers and letter, whereas the Subsection is always a letter.

In the simulation, the required response is only looking for the correct Code Section and Subsection--you are not expected to cite Paragraphs, Subparagraphs, etc.

Accordingly, the first response area will accept a combination of numbers and letter, but the second response area will accept only a letter.

How does the copy/paste function work?

The constraints of an examination environment require that copy/paste options be somewhat limited so as to

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ensure scoring accuracy and because these functions were designed specifically to meet the Exam requirements, they are not identical to similar features in commercial software.

In the simulation portion of the Exam, copy/paste works as follows:

AUDIT Simulations -

- The Audit Report section requires that appropriate paragraphs from the Standards (Code) be copied and pasted into the response box.
- Only the “copy” button within the Authoritative Literature browser window may be used to copy. (Other means of copying are disabled.) To paste, click on the gray bar (response area) and select “paste” from the drop-down menu.
- Only one paragraph at a time may be copied and pasted.
- The “arrow” symbols next to the response box must be used to maneuver or reorder pasted paragraphs; the “X” symbols to delete paragraphs.
- It is not possible to type text into the response box.
- The space provided for the auditor’s report is sufficient to accommodate the response. (Unanticipated responses may exceed available space, causing final paragraphs to be inaccessible to view.)
- Selected paragraphs should not be modified.

FAR Simulations -

- The Research section requires that appropriate citations be copied and pasted into the designated space. Only the “copy” button within the Authoritative Literature browser window may be used to copy. (Other means of copying are disabled.) To paste, click on the gray bar (response area) and select “paste” from the drop-down menu.
- The response must consist of one citation in its entirety.
- The selected citation should not be modified.
- Pasted text may not be reor-

dered or deleted but new text may be copied over the old as replacement.

- It is not possible to type text into the response box.

REG Simulations -

- The Tax Citation section requires that the appropriate IRS Code section and subsection be identified in the response boxes provided.
- The citations must be typed--copying and pasting is not acceptable. Detailed instructions on how and when to copy/paste, and how to maneuver/reorder the paragraphs to be copied/pasted are provided in the “Authoritative Literature” section of the tutorial available at www.cpa-exam.org.

If you have a problem, question, or concern about the administration of the Exam, the Prometric Testing Center, your

score notice, etc., please send an e-mail to Phyllis Elliott at pwelliott@bellsouth.net. Include your name, candidate id number, daytime phone number, and the specifics of your problem, question, or concern in your message.

Need More Information?

Previous articles about Exam-related issues were published in the 5-2004, 6-2004, 9-2004, and 11-2004 issues of the *Activity Review* which are available on the Board’s web site under the “newsletter” link.

Additional information about the Exam is available from the following web sites:

AICPA: www.cpa-exam.org

Board: www.cpbboard.state.nc.us

NASBA: www.nasba.org

Prometric: www.prometric.com

Certificates Issued

At its November 22, 2004, meeting, the Board approved the following applications for certification:

Saidu Alfred Adam-Samura
Elizabeth Gunyan Allison
Deborah Maxine Alston
R. Scott Apple
Anjali Das Arnold
Cory Barwick
Amy Marcum Bauserman
Isaac John Bradley
Carla Kothera Brannon
Sarah S. Brokaw
Alison Odele Burr
Jimmy John Christodoulis
Cameron Silver Cooke
Liling Cui
Myra Leistner Davis
Kami Laine Doty
Carrie Lynne Dyckman
Sandra Spivey Edwards
Lori Ann Frederick
Carrie Scott Gamble
Jill Denise Gehling
Billy Odell Hampton, Jr.
Richard Taylor Hemphill
April Holt Henighan
Arthur Thomas High, Jr.
Stephanie Brockwell Holt
Jana Wilson Hosmer
Daniel William Hudson
Richard A. Kasnick, Jr.

James Randolph Larkin
Shauna Deseree Lindsay
Kathy Lyn Luke
Shawn P. Lydon
Ulrike Theresia Maier
Margaret Diana Marchell
Nicholas Sparling Mathias
Katherine Anne Murphree
Christina Michelle Murphy
Dana J. Nuber
Christopher Jonathan Oswald
Michael Andrew Polak
Aimee Laura Poon
Stathis Tom Poulos
Joey M. Pruitt, Jr.
Krista Suzanne Ratliff
Tammy Lynn Rosenberg
Clint Justin Saunders
Thomas Mays Scott III
David A. Seco
Clint Joshua Stewart
Bryan Lynn Sykes
Katherine Grace Thigpen
Robert Ray Thomas, Jr.
Holly Marie Turner
Janine Urbanek
Loni Jayne Williams
Karen Mescher Wisniewski
Jeff Ziliani

2005 Board Calendar

(Dates subject to change)

January 17	–	Office Closed - Dr. Martin Luther King, Jr., Day
January 24	–	Board Meeting - Raleigh
January 31	–	Final Deadline for 2005 Firm Renewal & Peer Review Compliance Info
February	–	Certificate Renewals Mailed
February 21	–	Board Meeting - Raleigh
March 17	–	Board Meeting - Raleigh
March 25	–	Office Closed - Good Friday
April 20	–	Board Meeting - Raleigh
May 16	–	Board Meeting - Raleigh
May 30	–	Office Closed - Memorial Day
June 21	–	Board Meeting - Raleigh
June 30	–	Certificate Renewal Deadline
July 4	–	Office Closed - Independence Day
July 14	–	Board Meeting - Greensboro
August 22	–	Board Meeting - Raleigh
September 5	–	Office Closed - Labor Day
September 19	–	Board Meeting - Raleigh
October 24	–	Board Meeting - Raleigh
November	-	Firm Renewal/Peer Review Compliance Info Mailed
November 11	–	Office Closed - Veterans' Day
November 21	–	Board Meeting - Raleigh
November 24-25	–	Office Closed - Thanksgiving
December 19	–	Board Meeting - Raleigh
December 23-26	–	Office Closed - Christmas
December 31	–	2006 Firm Renewal/Peer Review Compliance Info Due



State Board of CPA Examiners

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21,000 copies of this document were printed for this agency at a cost of \$2,994.28 or 14¢ per copy in December 2004.

Notice of Address Change

Certificate Holder _____
Last name Jr./III First Middle
Certificate No. _____ Send Mail to ____ Home ____ Business
New Home Address _____
City _____ State _____ Zip _____
CPA Firm/Business Name _____
New Bus. Address _____
City _____ State _____ Zip _____
Telephone: Bus. () _____ Home () _____
Bus. fax () _____ E-mail Address _____
Signature _____ Date _____

**Mail to: NC State Board of
CPA Examiners
PO Box 12827
Raleigh, NC 27605-2827**

Fax to: (919) 733-4209

Certificate holders not notifying the Board in writing within 30 days of any change in address or business location may be subject to disciplinary action under 21 NCAC 8J .0107.